

SECTION 70. GENERAL, MILITARY AND ECONOMIC ASSISTANCE, AND TRUST FUNDS**70.1 GENERAL.**

The General Accounting and Finance System (GAFS) follows the requirements of DFAS-DE 7010.1-R for general ledger accounting. Report general ledger data for all AF appropriations, fund accounts, and certain receipt accounts. Enter the transactions for each appropriation and fund account symbol by General Ledger Identification Code (GLIC).

a. Keep general ledger balances for these GLICs, except foreign currency (fund type E accounts), separately by AFO code on the ZBQ13DUNDD60 current month transaction file.

(1) GLIC 10--General Funds.

(2) GLIC 20--Military and Economic Assistance, Executive.

(3) GLIC 70--Trust Fund Appropriations

b. Keep parts of these general ledgers manually by GLIC at applicable locations.

(1) GLIC 10--General Funds (Foreign Currency Accounts).

(2) GLIC 20--Military and Economic Assistance, Executive, Foreign Currency Accounts.

70.2 CHART OF ACCOUNTS.

Reference the Air Force Data Dictionary, ADE GE-520, for the general ledger control and subsidiary account codes.

70.3 GENERAL LEDGER IDENTIFICATION CODES.

The GLICs are assigned to the different categories of funds for which separate ledgers are required to be maintained. They are as follows:

<u>GLIC</u>	<u>DESCRIPTION</u>	<u>GL PROCESSING CODE IN FIELD 23 OF TRT</u>
10	General Funds	10
20□	Military Assistance Program (MAP) Executive	37
70	Trust Funds	47

NOTE: These codes are required input on the general ledger update frames (TRT positions 110-111) when recording general ledger transactions. These codes are used throughout the general ledger process to create extract lists, ledgers, and reports.

70.4 ESTABLISHING AND UPDATING GENERAL LEDGER BALANCES.

Establish all RCS HAF-ACF(SA)7105 GLA balances using action code GL. Update balances by remote or batch/interface input of GL transactions, normally at the end of each month, from source data in figure 70-1.

a. Addresses are not used when recording general ledger transactions. Prepare GL transactions for remote input per paragraph 15.8.

b. The data needed to compute GLAC/GLSA balances is available either entirely, or in part from the PSR file, or from sources outside the PSR file. The balances in the PSR file are divided into three categories.

(1) Accounts whose balances are figured entirely from the PSR file.

(2) Accounts whose balances are closed out at the beginning of the fiscal year. The balances in those GLAC/GLSAs identify increases or decreases that have occurred during the fiscal year. The PSR balances identify activity since the start of the appropriations.

(3) Accounts whose balances are available partially from the PSR file and the remainder from outside sources.

c. To compute GLAC/GLSA balances applicable to the PSR file, new update option codes (UOC) will be used. They will be input in TRT position 50 of all GL transactions applicable to the general funds general ledgers. The following apply:

(1) B - Used only to record the beginning of fiscal year balances.

(2) P - Used only to record the current fiscal year update from the PSR file.

(3) G - Used only to record input received from sources other than the database (PSR) files.

d. General fund GLA and GLSA data for 131, 211XX (overall GLA 211 total), 5XX, 612 (except deposit fund account activity), and 650XX are obtained by remote input of nonaddressable inquiries. Input action code IF, and an inquiry code of *NO (* = fund type) for each fund code (paragraph 20.18). This method is optional. Schedule inquiries after input of the final EOM transactions and adjustments, and before input of any transactions for the next month. The Reports and Analysis Division must fully coordinate the timing of this inquiry with all PCs to ensure all current month transactions have been posted.

70.5 EDITS OF GENERAL LEDGER INPUTS.

General ledger input transactions are edited to ensure validity. If any part of an input transaction is in error, the entire transaction rejects. Reject messages and their explanations can be found in section 16 of DFAS-DE 7077.2-M.

70.6 GENERAL LEDGER UPDATE LIST (NBQK50) .

This as-required listing has the following two options.

a. Monthly Update Option 01. This option is run against the PSR disk file and the current ZBQ13DUNDD60 file, and computes balances for certain GLACs/GLSAs. Run option 01 after end-of-month to include adjustments and immediately after the Data Base Transfer (DBT), RCS HAF-ACF9AR)7801. Figure 70-3 lists the GL accounts affected. The General Ledger Monthly Update List (ABQK5PUNPL10) is at figure 70-4. A&F personnel prepare GL transactions using a UOC of P, and the appropriate site code to input the current period update amount. Schedule program NBQK50, option 01. See figure 70-2 for the control record.

b. Beginning of Fiscal Year Option. This option is run after successful completion of year-end processing and before end-of-month (EOM) processing for October of the new fiscal year. Prior fiscal year offset amounts should be offset to zero prior to computing current fiscal year entries. The listing output by this option identifies the balances in GLACs/GLSAs 31101, 31102, 31109, 31111, 31119, 612, and 613 by processing code and AFO code. A&F personnel prepare GL transactions from these listings using UOC B to establish the beginning of fiscal year offset amounts. See figure 70-3. Scheduled program NBQK50, option 02. See figure 70-2.

c. Options Combination. Options 1 and 2 can produce transactions in a Window Based General Accounting Microcomputer Processing System (WINGAMPS) or PSEUDO format. The WINGAMPS file (ABQK5GUNDD10) can be produced by leaving position 35 of the control record (ABQK5XUNDC10) blank. Entering "P" in position 35 of the control record creates the PSEUDO file (ABQK5TUNDD20). The file type (WINGAMPS or PSEUDO) and a record count are printed on each site's total page. Use PSEUDO procedures in AFM 171-500, volume I, to process the PSEUDO file.

d. Description of the List:

(1) The heading consists of four lines:

(a) Line 1--Identifies the date prepared, title of the listing, as-of-date, and the product control number (PCN).

(b) Line 2--Identifies the title of the option processed and types of funds.

(c) Line 3--Identifies the processing codes, host OAC, base name, and ADSN (last 2 positions = site code).

(d) Line 4--Identifies the title of data printed in the detail lines of the list.

(2) The data and source of the balances are identified as follows:

(a) PSR Balance. Total amount computed from PSR cumulative and adjustments fields. For these amounts, the program is not dependent on the date in the control record. The PSRs are selected based on table 70-1.

(b) Begin FY Offset Amount. Sum of all fund type 2 records with a UOC of B with an effective date equal to or less than the Julian date in the NBQK50 control record. The data is extracted from the ZBQ13DUNDD60 file.

(c) Cumulative FY-to-Date Balance. Results of PSR balance less beginning of FY offset amount.

(d) Prior Period Balance. Sum of fund type 2 records with a UOC of P with an effective date equal to or less than the Julian date in the NBQK50 control record. The data is extracted from the ZBQ13DUNDD60 file.

(e) Current Period Update. Results of cumulative fiscal year-to-date balance minus prior period balance.

(3) After all applicable GLAC/GLSAs have been printed, a total line will be printed under the CURRENT PERIOD UPDATE. This total should normally be zero. If it is not zero, there is an out-of-balance condition and A&F personnel must resolve it.

70.7 USE OF UPDATE OPTION CODE (UOC).

a. B - Used at the beginning of the fiscal year for certain GLAC/GLSAs.

b. P - Used to input the update balances from the monthly update listing.

c. G - Used to post general ledger data to GLAC/GLSAs from sources outside the PSR file, such as journal voucher entries.

70.8 GENERAL LEDGER TRIAL BALANCE REPORTS.

Trial balance report listings are produced for each general ledger system covered by the RCS HAF-ACF(SA)7105 reporting requirement. Examples of processing procedures, trial balance report listings, and report record formats are outlined in section 90.

GENERAL LEDGER SOURCE DATA

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>
131	10, 20	Accounts Receivable-- Reimbursable	Debtor List OBL/AL	DFAS-DE 7077.2-M	R
134	10,20, 40	Accounts Receivable-- MAP Grant Aid Deliveries Under 57- 11*1080.004	MAP Order Delivery Report		R
13501	10, 20	Advances to Contractors	AF Form 106, Record of Advance Payments	Air Force Data Dictionary, ADE GE-520	R
13502	10,20, 70	Advances to Government Agencies	AF Form 106	Air Force Data Dictionary, ADE GE-520	R
13503	10,20, 70	Advances to Industrial Funds	AF Form 106	Air Force Data Dictionary, ADE GE-520	R
13508	10, 20	Advances to Other	AF Form 106	Air Force Data Dictionary, ADE GE-520	R
13510	10	Advances to Travelers	DD Form 1588, Records of Travel Payments	Air Force Data Dictionary, ADE GE-520	Pro- gram- matic
136	10	Advances to Armed Forces of Friendly Foreign Nations	AF Form 106	Air Force Data Dictionary, ADE GE-520	R

Figure 70-1. General Ledger Sources Data.

<u>GLA/GLSA</u> □	<u>GLIC</u> □	<u>DESCRIPTION</u> □	<u>SOURCE</u> □	<u>REFERENCE</u> □	<u>INPUT</u> □
139□	10,20, 30□	Accounts Receivable --Other□	Memo from DD Form 1131, Cash Collection Voucher, and Suspense In-Transit File Interfund Control List	Air Force Data Dictionary, ADE GE-520	R
143	10	Uninstalled Propulsion Units Aircraft and Guided Missiles	Base Records	Air Force Data Dictionary, ADE GE-520	R
144		Materiel In-Transit from Procurement (Control Account)			
14401	10, 20	From Commercial Contractors	Supply Records	Air Force Data Dictionary, ADE GE-520	R
14402	10, 20	From Defense Industrial Activities	Supply Records	Air Force Data Dictionary, ADE GE-520	R
146		Materiel in Stores (Control Account)			
14641	10, 20	Materiel On-Hand-- Supply Officer	Base Supply		I
14643	10, 20	Ammunition--AF Stored	Base Records	Air Force Data Dictionary	R
14652	10, 20	Materiel On-Hand-- Medical Supply Officer	Medical Materiel Accounting		I

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u> <u>□</u>	<u>GLIC</u> □	<u>DESCRIPTION</u> □	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>
14659	10, 20	Materiel in Stores-- Other	Base Records	Air Force Data Dictionary, ADE GE-520-I	R
149	10	Satellites, Complete	AFSC	Air Force Data Dictionary	R
161		Equipment in Use □(Control Account)			
16101	10,20, 70	EAID Equipment--BEMO	Base Supply Medical Supply		I
16102	10, 20	Equipment on Loan	Base Supply		I
16103	10	EAID Equipment--MEMO	Base Supply Medical Supply		I
16104	10, 20	Automatic Data Processing Equipment	ADPE Officer	Air Force Data Dictionary	R
16105	10	Ground Communications-- Electronics and Meteorological (CEM) Equipment	Communica- tions Officer, Semi- Annual Dollar Value	AFMAN 23- 110 (CD)	I
16106	10	Portable Buildings	AF Form 1769, BCE Portable Building Record		R
16108	10	Printing Plant Equipment	In Use Records	AFI 37-162	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>
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16110	10	Security Communica- tions, Cryptographic and Associated Equipment	In Use Records	AFMD 15 and AFMAN 23- 110 (CD)	R
16111	10	Museum Exhibits and AF Historical Property	In Use Records		R
16112	10	Pallets and Nets	In Use Records		R
16114	10	Vehicles, Complete	AFLC	Air Force Data Dictionary	R
166	10, 20, 70	Work in Process Under Progress Payments	Operating Budget and Allotment Ledgers; Open Document List	DFAS-DE 7077.2-M	R
171	10	Real Property--Host (Control Account)			
17101	10	Land--Host	AF Form 1441, Real Property Voucher	Air Force Data Dictionary, ADE GE-520	R
17102	10	Building--Host	AF Form 1441	Air Force Data Dictionary, ADE GE-520	R
17103	10	Other Real Property-- Host	AF Form 1441	Air Force Data Dictionary, ADE GE 520	R
172	10, 20	Construction in Progress	AF Form 1441	Air Force Data Dictionary	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>
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187	10	Deferred Charges	AF Form 406, Miscel-laneous Obligation Document	Air Force Data Dictionary, ADE GE-520	R
188□	10□	MAP Grant Aid Over-Deliveries□	ACL/H51□	□	R□
211□	□	Accounts Payable □(Control Account)□	□	□	□
21101	10,20,70	Intra-Governmental	OBL/AL	DFAS-DE 7077.2-M	R
21104	10,20,70	Progress Payments Withheld from Contractors	Operating Budget and Allotment Ledgers; Open Docu-ment List	DFAS-DE 7077.2-M	R
21106	10,20,70	Other	OBL/AL	DFAS-DE 7077.2-M	R
213	10, 20	Accrued Payroll	Civilian Pay Appro-riation Interface List	AFCSM 65-366, V2	R
214	10, 20	Accrued Annual Leave	Annual Leave Accrual Summary	AFCSM 65-366, V2	R
216	10	Accrued Separation Allowance--Non US Citizen Civilian Balance	Employment Records	AFCSM 65-366, V2	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>
221	10	Deposit Fund Liability	HAF-ACF (M) 7113	DFAS-DE 7077.2-M	R

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DFAS-DE 7077.2-M

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250	10	Unearned Revenue	OBL/AL	DFAS-DE 7077.2-M	Auto
299	10	Other Liabilities	Memo from DD Form 1131, Cash Collection Voucher	Air Force Data Dictionary, ADE GE-520	R
311		General Expenses (Control Account)			
31101	10	Civil Engineer Operating Expenses	Base Manage- ment/Cost Center	DFAS-DE 7077.2-M	R
31102	10	Expenses of Medical Operations	Base Manage- ment/Cost Center	DFAS-DE 7077.2-M	R
31109	10	Other Expenses of Operations	Base Manage- ment/Cost Center	DFAS-DE 7077.2-M	R
31111	10, 20	Other Base Civil Engineer Costs	Operating Budget and Allotment Ledgers	DFAS-DE 7077.2-M	R
31119	10, 20, 70	Other Costs	Operating Budget and Allotment Ledgers	DFAS-DE 7077.2-M	R
31121	10, 20	BCE Construction Capitalized	AF Form 1441	Air Force Data Dictionary, ADE GE-520-I	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>

31179	10,20, 70	Other Operating Gains and Losses--Debit (or Credit) Balance	Base Supply Base Records Medical Supply	Air Force Data Dictionary, ADE GE-520-I DFAS-DE 7077.4-M	R
318	10	Other Unfunded Cost Capitalized	AF Form 1441	Air Force Data Dictionary, ADE GE-520	R
392	10	Net Investment Issues	Base Supply		I
411		Sales of Materiel (Control Account)			
41141□	10, 20□	Meals--Other than □Medical Facilities□	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R□
41142□	10, 20□	Meals--Medical Facilities□	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R
41149	10, 20	Other Revenue	OBL/AL, Debtor list	DFAS-DE 7077.2-M	R
421	10, 20	Cost of Materiel Sold	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R
431		Sale of Services (Control Account)			
43141□	10□	Medical Services□	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R□
43142□	10□	Surcharges--Medical Facilities□	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R□

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u> □	<u>DESCRIPTION</u> □	<u>SOURCE</u> □	<u>REFERENCE</u> □	<u>INPUT</u> □
□					

43149□	10□	Other Revenue□	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R
432	10	Cost of Reimbursable Services to MFH	AF Form 1441	Air Force Data Dictionary, ADE GE-520	R
516	10	Anticipated Reimbursements	OBL/AL	DFAS-DE 7077.2-M	R
536	10,20, 70	Allotments-- Transfers- In	OBL/AL	DFAS-DE 7077.2-M	R
539	10	Reserves or Receipt of Orders	OBL/AL	DFAS-DE 7077.2-M	R
541	10,20, 70	Uncommitted Allotments	OBL/AL	DFAS-DE 7077.2-M	R
542	10,20, 70	Unobligated Commitments	OBL/AL	DFAS-DE 7077.2-M	R
543	10,20, 70	Obligations	OBL/AL	DFAS-DE 7077.2-M	R
546□	10, 40□	Orders Accepted	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R
547	10, 40	Unfilled Customer Orders	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R
548	10, 40	Filled Customer Orders Uncollected	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u> □	<u>DESCRIPTION</u> □	<u>SOURCE</u> □	<u>REFERENCE</u> □	<u>INPUT</u> □
□					

549	10, 40	Reimbursements Collected	OBL/AL, Debtor List	DFAS-DE 7077.2-M	R
557	10	Annual Operating Budget Authority (Base)	OBL/AL	DFAS-DE 7077.2-M	R
558	10	Annual Operating Budget Authority--Available	OBL/AL	DFAS-DE 7077.2-M	R
560	10	Quarterly Expense Authority--Direct Program	OBL/AL	DFAS-DE 7077.2-M	R
561	10	Quarterly Expense Authority--Reimbursement Program	OBL/AL	DFAS-DE 7077.2-M	R
562	10	Budgeted UOO--End-of-Quarter	OBL/AL	DFAS-DE 7077.2-M	R
563	10	Current Operating Budget--Available	OBL/AL	DFAS-DE 7077.2-M	R
564	10	Expense--Year-to-Date	OBL/AL	DFAS-DE 7077.2-M	R
565	10	Undelivered Orders Outstanding	OBL/AL	DFAS-DE 7077.2-M	R
612	10, 70	Collections--Transfers-Out	HAF-ACF (M) 7113	DFAS-DE 7077.2-M	R
613	10, 20, 70	Disbursements--Transfers Out	HAF-ACF (M) 7113	DFAS-DE 7077.2-M	R
614	10, 20	Accounts Receivable--Transfers-Out	Base Records	Air Force Data Dictionary, ADE GE-520	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>

615		Materiel Transfers-- To Other Than AF Accountable Officers (Control Account)				
61511	10, 20	Supply Inventory-- Other Than Repair Items	Base Supply			I
61512	10, 20	Supply Inventory-- □Repair Items	Base Supply	DFAS-DE 7077.2-M		I
616		Materiel--Transfers- Out (Control Account)				
61611	10, 20	Supply Inventory--To Within AF	Base Supply			I
61614	10, 20	Other Materiel--To Within AF	Base Supply			I
618	10	Real Property-- Transfers-Out	AF Form 1441	Air Force Data Dictionary, ADE GE-520		R
619	10, 20	Accounts Payable-- Transfers-Out	Base Records	Air Force Data Dictionary, ADE GE-520		R
627	10, 20	Accounts Receivable --Transfers-In	Base Records	Air Force Data Dictionary		R
629		Materiel--Transfers- In (Control Account)				
62911	10, 20	Supply Inventory-- From Within AF	Base Supply			I
62914	10, 20	Other Materiel--From Within AF	Base Supply			I

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u> □	<u>DESCRIPTION</u> □	<u>SOURCE</u> □	<u>REFERENCE</u> □	<u>INPUT</u> □
□					

633□	10□	Real Property-- Transfers-In	AF Form 1441	Air Force Data Dictionary	R
634	10, 20	Accounts Payable-- Transfers-In	Base Records	Air Force Data Dictionary	R
650		Operating Expense-- Transfers-In (Control Account)			
65001□	10□	Military Personnel Costs at Standard Rates	OBL/AL□	DFAS-DE 7077.2-M	R□
65004□	10□	Aviation Fuels at Standard Costs	OBL/AL□	DFAS-DE 7077.2-M	R□
650XX□	10□	Command Financed Expenses (XX) Equates to OAC of MAJCOM (Control Account)	OBL/AL	DFAS-DE 7077.2-M	R
662	10, 20	Write-Off of Uncol- lectible Receivables			
66201	10, 20,	Write-Off of Accounts Receivable Reimbursable	Authoriza- tion pro- vided by DFAS-DE/ CAF	Air Force Data Dictionary, ADE GE-520	R
66202	30	Write-Offs of Loans Purchased	Authoriza- tion pro- vided by DFAS-DE/ CAF	Air Force Data Dictionary	R
66204	20	Write-offs of Accounts Receivable --MAP Grant Aid Deliveries	Authoriza- tion pro- vided by DFAS-DE/ CAF	Air Force Data Dictionary, ADE GE-520	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>
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66209	10, 20	Write-offs of Accounts Receivable --Others	Authoriza- tion pro- vided by DFAS-DE/ CAF	Air Force Data Dictionary, ADE GE-520	R
731		Net Investment (Control Account)			
73102	All	Assets Capitalized	Base Supply	Air Force Data Dictionary, ADE GE-520	R
73103	All	Liabilities Assumed	Base Records	Air Force Data Dictionary, ADE GE-520	R
73104	All	Operating and Investment Changes	Base Record	Air Force Data Dictionary, ADE GE-520	R
73105	10	Subsistence in Kind	OBL/AL	DFAS-DE 7077.2-M	R
73108	10	Transfer of Real Property	Transfer Document	Air Force Data Dictionary, ADE GE-520	R
73109	10	Sales and Donations of Real Property	Base Records	Air Force Data Dictionary, ADE GE-520	R
928	10	Letters of Credit Outstanding (Statistical)	Letters	Air Force Data Dictionary, ADE GE-520	R
934	10	Military Family Housing Costs	Operating Budget and Allotment Ledgers	DFAS-DE 7077.2-M	R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>

936	10	Leased Real Property-- -Estimated Value Host (Statistical)	AF Form 1441	Air Force Data Dictionary	R
937	10	Donated Real Property--Host	AF Form 1441	Air Force Data Dictionary, ADE GE-520	R
938	All	Accounts Receivable-- US Treasury	Memo-- Records in Commercial Services	Air Force Data Dictionary, ADE GE-520	R
939	10	Special Projects (Statistical)	OBL/AL	DFAS-DE 7077.2-M	R
951	All	Statistical Accounts--Contra	Base Records	Air Force Data Dictionary, ADE GE-520	R
961XX	10	Land-Tenant-- Statistical	BCE Records		R
962XX	10	Buildings-Tenants-- Statistical	BCE Records		R
963xx	10	Other Real Property --Tenants	BCE Records		R
964XX	10	Leased Real Property-- -Annual Rental Tenants	BCE Records		R
965XX	10	Leased Real Property Estimated Value-- Tenants	BCE Records		R
966XX	10	Donated Real Property Tenants	BCE Records		R

Figure 70-1. General Ledger Sources Data. (Cont'd)

<u>GLA/GLSA</u>	<u>GLIC</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>REFERENCE</u>	<u>INPUT</u>

967XX	10	Statistical Accounts--Tenants-- Contra	BCE Records	R
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(XX) equates to OAC
of parent command

Key: R--Remote Input
I--Automated
Interface
Input

Figure 70-1. General Ledger Sources Data. (Cont'd)

TITLE: GENERAL LEDGER UPDATE

FILE-ID: ABQK5XUNDC10

<u>DESCRIPTION</u>	<u>POSITIONS</u>	<u>SPECIAL INSTRUCTIONS</u>
As-of Calendar Year	1-9	YYbMMMbDD (b = blank).
As-of Julian Date	10-13	YDDD.
AFO-ID	14	Enter AFO code.
Site Code	15-16	Enter site code or "***" to select all sites. To obtain a consolidated listing for all sites enter "//".
Operating Agency Code	17-18	Enter the Host OAC.
	19	Blank.
Document-ID	20-29	Enter the JV number.
	30-34	Blank.
File Indicator	35	"P" or blank. See note.
	36-60	Blank.
Current FY	61	
	62-77	Blank.
Record-ID	78-80	***.

NOTE: Leave position 35 blank to produce a Window Based General Accounting Microcomputer Processing System (WINGAMPS) file, or enter a "P" to produce a PSEUDO file.

Figure 70-2. Control Record--General Ledger Update (Program NBQK50).

GENERAL LEDGER ACCOUNTS GENERATED FROM PSR FILE AND ZBQ13D FILE

GLAC/GLSA	GLPC TO WHICH APPLICABLE			NORMAL BALANCE	
	10	20	70	DEBIT	CREDIT
131	X	X	X	X	
139	X	X		X	
13510	X			X	
21101	X	X	X	X	X
21106	X	X	X		X
213	X	X			X
216	X				X
221	X				X
250	X				X
31101	X			X	
31102	X	X		X	
31109	X			X	
31111	X	X		X	
31119	X	X	X	X	
421	X	X	X	X	
41149	X	X	X		X
43141	X		X		X
43149	X		X		X
432	X			X	
516	X	X	X	X	
536	X	X	X	X	
539	X	X	X	X	X
541	X	X	X		X
542	X	X	X		X
543	X	X	X		X
546	X	X	X		X
547	X	X	X	X	X
548	X	X	X	X	X
549	X	X	X	X	X
55711	X			X	
55713	X			X	
55721	X			X	
55811	X				X
55813	X				X
55821	X				X
560	X			X	
561	X			X	
563	X				X
564	X				X
565	X				X
566	X				X
612	X		X	X	
613	X	X	X		X
65001	X				X

Figure 70-3. General Ledger Accounts Generated from PSR File and ZBQ13DUNDD60 or ABQJ3A File.

DFAS-DE 7077.2-M

29 November 2002

70-21

PREPARED 99 SEP 23
SHO69-K52

GENERAL LEDGER UPDATE LIST

AS OF 99 JAN 31

PCN

NORMAL MONTHLY UPDATE BALANCE

GENERAL FUNDS

PROCESSING CODE	10	HOST OAC 88	ARNOLD AFB TN	ADSN 504200			
GLAC/GLSA		PSR BALANCE	BEGIN FY OFFSET AMT	CUM FY TODATE BAL	PRIOR PERIOD BAL	CUR PERIOD UPDATE	
131		25,490,067.38	.00	25,490,067.38	.00	25,490,067.38	
13510		20,011.62	.00	20,011.62	.00	20,011.62	
139		1,205.55-	.00	1,205.55-	.00	1,205.55-	
21101		1,255,819.56-	.00	1,255,819.56-	.00	1,255,819.56-	
21106		3,881,926.61-	.00	3,881,926.61-	.00	3,881,926.61-	
213		1,575,013.36-	.00	1,575,013.36-	.00	1,575,013.36-	
250		5,190,274.00-	.00	5,190,274.00-	.00	5,190,274.00-	
31101		85,614,033.16	.00	85,614,033.16	.00	85,614,033.16	
31109		847,249,113.84	.00	847,249,113.84	.00	847,249,113.84	
31111		33,936,538.32	.00	33,936,538.32	.00	33,936,538.32	
31119		14,373.00	.00	14,373.00	.00	14,373.00	
43149		36,503,537.43-	.00	36,503,537.43-	.00	36,503,537.43-	
432		59,111.93	.00	59,111.93	.00	59,111.93	
612		530,313,941.09	.00	530,313,941.09	.00	530,313,941.09	
613		1,478,044,526.32-	.00	1,478,044,526.32-	.00	1,478,044,526.32-	

END PAGE 1

Figure 70-4. General Ledger Update List--Monthly Update (Program NBQK50).

TABLE 70-1

PSR GENERATED DEBIT/CREDIT BALANCES--GENERAL FUNDS GENERAL LEDGER--GLPC 10

R U L E	IF FUND TYPE IS (NOTE 1)	AND RC/CC IS	AND EEIC IS	AND SC OR TV IS	AND FY IS	AND BAL-ID IS E OR R DEBIT/CREDIT	IF BAL-ID IS U OR F DEBIT/CREDIT	IF BAL-ID IS O OR D DEBIT/CREDIT	IF BAL-ID IS C DEBIT/CREDIT	IF BAL-ID IS A, H, OR W DEBIT/CREDIT	IF BAL-ID IS B, G, OR J DEBIT/CREDIT
1	J OR M	XX5XXX	NOT 6XX		CURR	612 43141	131 43141				
2	J OR M		6XX	51, 52	CURR	612 41149 432 31101	131 41149 432 31101				
3	J OR M	NOT XX5XXX	NOT 6XX	51, 52	CURR	612 43149 432 31101	131 43149 432 31101				
4	J OR M		6XX	NOT 51, 52	CURR	612 41149 421 31109	131 41149 421 31109				
5	J OR M	NOT XX5XXX	NOT 6XX	NOT 51, 52	CURR	612 43149	131 43149				
6	J OR M				PFY	612 31109	131 31109				
7	J					549 546	548 546	547 546			516 539
8	M				CURR	549 546	548 546	547 546		561 560	55721 55821 55811 55711
9	M				NOT CURR	549 546	548 546	547 546		561 560 55721 55821 55811 55711	
10	J OR M			7			131 250				
11		XX**XX NOTE 2				31101 613	31101				
12		XX5XXX				31102 613	31102				
13		NOT XX5XXX OR XX**XX				31109 613	31109				

TABLE 70-1 (cont'd)

PSR GENERATED DEBIT/CREDIT BALANCES--GENERAL FUNDS GENERAL LEDGER--GLPC 10

R U L E	IF FUND TYPE IS (NOTE 1)	AND RC/CC IS	AND EEIC IS	AND SC OR TV IS	AND FY IS	AND BAL-ID IS E OR R DEBIT/CREDIT	IF BAL-ID IS U OR F DEBIT/CREDIT	IF BAL-ID IS O OR D DEBIT/CREDIT	IF BAL-ID IS C DEBIT/CREDIT	IF BAL-ID IS A, H, OR W DEBIT/CREDIT	IF BAL-ID IS B, G, OR J DEBIT/CREDIT
14						31111 613	31111				
15						31119 613	31119				
16			391, 392 393, 396				213				
17			386, 512				216				
18			NOT 386, 391, 392 393, 396 OR 512	4 OR 8			21101				
19			NOT 386, 391, 392 393, 396 OR 512	7		13510 21106	21106				
20			NOT 386, 391, 392 393, 396 OR 512	NOT 4, 7 OR 8			21106				
21			386, 391 392, 393 396, 512	5			213				
22			386, 391 392, 393 396, 512	NOT 5			21101				
23						541 543	541 543	541 543	541 542	536 541	
24					CURR	563 564	563 564	563 565	563 566	560 563	55711 55811

TABLE 70-1 (cont'd)

PSR GENERATED DEBIT/CREDIT BALANCES--GENERAL FUNDS GENERAL LEDGER--GLPC 10

R U L E	IF FUND TYPE IS (NOTE 1)	AND RC/CC IS	AND EEIC IS	AND SC OR TV IS	AND FY IS	AND BAL-ID IS E OR R DEBIT/CREDIT	IF BAL-ID IS U OR F DEBIT/CREDIT	IF BAL-ID IS O OR D DEBIT/CREDIT	IF BAL-ID IS C DEBIT/CREDIT	IF BAL-ID IS A, H, OR W DEBIT/CREDIT	IF BAL-ID IS B, G, OR J DEBIT/CREDIT
25					NOT CURR	563 564	563 564	563 565	563 566	560 563 55711 55811	
26						613 65001					
27						560 564 55713 55813					
28						139 613					
29	J					549 546					
30	J					612 41149 421 31119					
31	J						548 546				
32	J						131 41149 421 31119				
33	J							547 546			
34	J									516 539	
35	NOT J					31119 613					
36	NOT J					541 543					
37	NOT J							541 543			
38	NOT J								541 542		
39	NOT J										536 541
40	NOT J						541 543				

TABLE 70-1 (cont'd)											
PSR GENERATED DEBIT/CREDIT BALANCES--GENERAL FUNDS GENERAL LEDGER--GLPC 10											
R U L E	IF FUND TYPE IS (NOTE 1)	AND RC/CC IS	AND EEIC IS	AND SC OR TV IS	AND FY IS	AND BAL-ID IS E OR R DEBIT/CREDIT	IF BAL-ID IS U OR F DEBIT/CREDIT	IF BAL-ID IS O OR D DEBIT/CREDIT	IF BAL-ID IS C DEBIT/CREDIT	IF BAL-ID IS A, H, OR W DEBIT/CREDIT	IF BAL-ID IS B, G, OR J DEBIT/CREDIT
41	NOT J		3XX NOT 3XX NOT 3XX	4 OR 8 NOT 4 OR 8			31119 213 31119 21101 31119 21106				
42	K					231 612					
43	J					612 31119					
44	NOT J AND K					31119 613					
45	NOT J AND K					541 543					
46	NOT J AND K						31119 21106				
47	NOT J AND K						541 543				
48	NOT J AND K							541 543			
49	NOT J AND K								541 542		
50	NOT J AND K										536 541

NOTE 1: A fund code/appropriation extract is performed first. The rules are then followed. The initial logic is applied when these criteria are met. Fund Code, Fund Type, GLIC, and rule number matches a record in the Select/Extract Criteria File (VBQA5HUNDD80). Fund Types T, X, or Z are excluded.

NOTE 2: ** equals 4, D, M, or U.

NOTE 3: Balances for fund code 9A will not be extracted if the OAC is 65nn and rule is 51.